G. R. S. IX-5]

Previous references.

File No. 4 of 1892

191 .

Serial Nos. 1–2

(Courts.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 2

Part B for October 1893

SUBJECT.

Appointment of an auditor to ~~appoint~~ audit the accounts of Civil & Criminal Courts.

Indexed

WD

W D 88—GPB—50,000—24-7-16

(3½)

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

11/2

Section 695
Ins. No 4-93
Serial No No

SUBJECT.

OFFICE NOTE.

Regarding the proposal for the appointment of a Travelling Auditor for the purpose of checking and examining the accounts of the Civil & Criminal Courts in the State.

LAST REFERENCE.

Letter No. 329/19 dated 26th July 1893 from the Registrar of the Chief Court of Mysore—

In para 5 of the Progs. cited in the margin, the Chief Court was requested to instruct all the Judges to see that—monies are not kept in—deposit longer than absolutely necessary.

2. With reference thereto, the Registrar states that last year all the Civil Courts were instructed on the subject as per para 4 of Govt. Pro. No 4385-6/R-635-92 dt 15th Sept.

No 21257-66 & 15 June 93
R 7-87-92
(Serial No 1/7).

Serial nos. 2 ~~1 to 60~~ a

copy put up—

and Submits that a travelling Auditor is necessary for the purpose of checking and examining the accounts relating to Judicial Deposits, Court fees, &c, of the Civil and Criminal Courts of the State, that the higher Judges of the State cannot minutely examine such accounts themselves when they inspect the Subordinate Courts, and that many cases of defalcation that have of late been prosecuted in the Civil and Criminal Courts, necessitate a more thorough and systematic audit of accounts in the Judicial Department. In view to Secure the above object, he States that all the Judges of the Chief Court have, by careful Consideration,

Concurred in the proposal,
and that therefore the
appointment of a trained
Auditor may be sanctioned,
the auditor being deputed
periodically under the orders
of the Chief Court to audit
the accounts regularly. The
Registrar further submits
that the same Auditor may
also be deputed to examine
the accounts of the Several
Jails and Lock-ups and submit
his report to the Chief Judge
who is also Ex-officio In-
-Spector General of Prisons.

3. The Registrar adds that
if Government approve of
the proposal, he will sub-
-mit the details of the pay
of the auditor and of his
Establishment, which may
be met out of the Savings
from the Process fees credited

to

to Government and
from profits of jail -
manufactures.

Submitted for orders.

B D
18/8/95

N
19/8/95

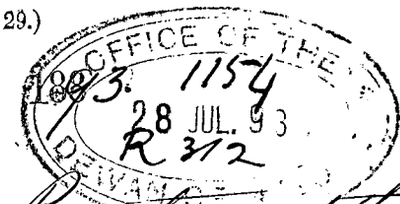
These & similar
Deposits are really
"unadjusted Deposits".
They can be put out of
only by "adjustment"
which means early
disposal of the cases to
which they relate. In the
Case of "Judicial Deposits"
it is the Judge who has to
dispose of the cases - In the
Case of "Rev Deposits" it is
the Revenue Officer who
has made the Deposit
who has to dispose of the
Cases - Oftentimes the
Judge or the Rev Officer who
has make a Deposit is
unable to order its adjust.
till the case to which it relates
is disposed of by a superior
Functionary before whom
it is pending - A premature

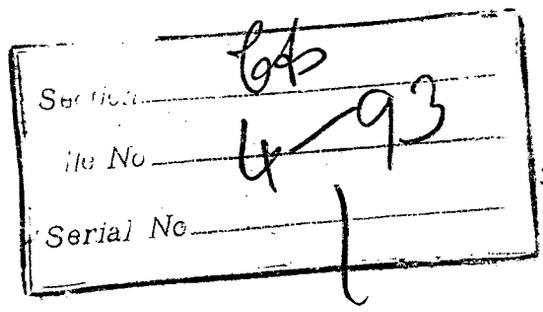
adjustment of Deposits
&c. lead to complica-
tions, & whereas
the crediting of
the amounts to&c.
&c. only increase the
number and
Amount of Refund
Bills — thus verifying
the saying that
"haste is no speed".
In all these cases an
"Auditor" is not likely
to afford shorter
than what ought to be
afforded by "keeping
open accounts" —

Yours &c.

Asst Dep Gen Revenue

(General Serial No. 29.)





From The Registrar of the Chief Court, Bangalore

To The Secretary to the Dewan of Mysore. (2)

Dated 26 July 93

Despatched 27

Received

Enclosures No. one

General No. 329 / *No.* 19 | 188 —8 .

Recommends the appointment of a Travelling auditor to audit the accounts of the Civil and Criminal Courts in the State and also the accounts of the several Jails and Lockups -

Rw
Jud. Br
Mm
28/7/93

Submitted for orders with an Office note.

B.B
12/8/93

R
12/8/93

Recd 28/7

3/8-

No 329/19 Inv: one

Bangalore, 26th July 1893

From

(12)

The Registrar of the
Chief Court of Mysore.

To

The Chief Secretary to the
Dewan of Mysore.

Sir

I am directed to acknowledge the receipt of the proceedings of Government No 21257-66 R.J. 87-92 dated 15th ultimo, reviewing the Registers of "Judicial Deposits" in all the Districts for the quarter ending 31st December 1892, and to intimate with reference to para 5 thereof, that the attention of all the Civil Courts has been drawn to the instructions issued last year by this office Circular No 5913-34/121, dated 16th November 1892, on the same subject.

† Copy appended

2. In this connection, I am directed to state that the Chief Judge and his colleagues have, after careful consideration, come to the conclusion that a Travelling Auditor should be appointed for the Courts (Civil and Criminal) in the state, whose duty should be to travel about and check and examine the accounts

of

of the Courts in regard to judicial deposits, Court Fees and other payments made into Court. A regular system of audit of such accounts seems absolutely necessary. The higher Judges in the State are not in a position to minutely examine such accounts themselves when they inspect the Subordinate Courts. The Cases of defalcation that have been prosecuted in the Criminal and Civil Courts of late clearly indicate the necessity for a more thorough and systematic audit of accounts in the Judicial Department. I am, therefore, to recommend for this purpose the appointment of a trained Auditor who may be deputed periodically under the orders of the Chief Court to audit all the accounts of the Courts regularly. If the work is commenced to be systematically done, which at the onset may require one or two years of close and strict supervision, the examination of the accounts thereafter need not occupy the time of the Auditor for more than four months in each year.

I am to add that the same Auditor should be able to examine the accounts of the

Several

several jails and lockups and submit his report to the Chief Judge, who is also ex officio Inspector General of Prisons

The pay of the Auditor as well as of the small establishment to be allowed to him, the details of which will be submitted, if the Government approve of the proposal made above, may be met out of the savings from the process fees credited to Government and from profits of jail manufactures

The auditor should, I am to say, be of a pretty high position and standing considering the quality and responsibility of the work to be done.

I have the honor to be,

Sir,

Your most obedient servant,

Alan Cadell

Registrar.

Nilm

(2/a)

No 5913-34
121

Proceedings of the Chief Court of Mysore
Bangalore, 16th November 1892.

Read proceedings of Government No
4385-6
R. 635-92 dated 15th September 1892, passing orders
on the Register of "Judicial Deposits" of the
Bangalore, Tumkur, Kolar, Shimoga, Kadur
and Chitaldroog Districts, for the quarter ending
30th June 1892.

Copies of the proceedings of Govern-
-ment read above will be circulated to all
Civil Courts for information and their attention
drawn to the instructions contained in the Civil
account Code, Chapter 14 page 86, under the head
"lapses &c" which should be strictly observed in
future.

By Order
(Signed) J. Clapham
For Registrar

Copy.

Registrar

nem

Comptroller's powers as outside audit

The Off Devan wishes to know what orders were passed or what action was taken on a reference made from the Chief Court some time ago about the auditing of the accounts of Courts.

Submitted to the Chief Secretary
Dtd 13/9 Govt to the
Mr Devereux
with Flexner
Dtd 15/9

(3)

Memo shewing the accounts which are to be audited by the outside Audit Dept. of the Comptroller's office

Jails

(1) Examine the Cash account and other subsidiary registers.

(2) The diet sheets and other sundry charges incurred on account of prisoners to be verified with the Contractors accounts and the Prisoners register.

Add - Jail Disbursements Jail Cash Book Jail Medl. & Medl. Stores Accounts maintained in Jails

(3) The jail manufacture accounts to be checked in detail, as also the stock account.

Municipal Funds — The accounts are regularly audited by the Comptroller's office from July/92. The auditor has simply to see that the registers &c are properly kept

District Fund — Do — do by the Comptroller and the Examiner's office, but the accounts maintained in the Deputy Commrs office require general Examination.

Forest — The cash account relating to Expenditure to be checked, especially with the Disbursers' accounts. The balances shewn in the monthly accounts rendered to the Comptroller's office will be verified with the latter accounts. Besides these

includes Kedda

these, the Registers kept of revenue realized, the timber and other produce collected sold & and the stock accounts will be audited.

Military

Chanda Fund — The cash account of the Fund to be checked. The auditor see (1) that the amount specified in the statement of recoveries rendered to the Comptroller has been correctly calculated (2) that all payments are vouched, and are in accordance with the rules. If any amount belonging to the fund has been utilized for any other purpose than for which it is intended such charges should be covered by the special sanction of Govt.

Silladar Stable Fund
Barr Lines Repair Fund } — The monthly recoveries shown in the statement rendered to the Comptroller's office should be verified with the Registers kept for the purpose.

The charges on a/c of construction and repairs have to be checked with ratesetc. Each work must be supported by a completion report. Further all payments are incurred — in the interest of the Fund.

Manure Fund — The entries in the Cash Book relating to receipts ~~and~~ be checked arithmetically seeing at the same time that all payments are vouched and incurred for the benefit of the members of the Force

Stattion Fund — The amounts drawn from Treasury and spent on account of stattion will be checked.

Kungai Farm expense — The sums drawn from Treasury and spent and the proceeds of the Farm as also the Stock account will be examined.

Equipment account. The credits to this account are received on bills audited by the Comptroller's office. The debits are the value of clothing supplied to the members of the military force & other Govt officials. The balance represents the value of stock in stores which has to be verified. Further the account of clothing issued to the Silladars and sepoys and other Govt officials on credit has to be checked.

The Regimental accounts should be checked by a responsible official of the Deputy Commrs office and

and the result reported to this office. For the purpose of the audit the muster of a Regiment may be made by the Deputy Commissary or one of his Assistants, and a report sent in duplicate one to the Military Secretary and the other to the Comptroller's office.

Book Depôt Account — The accounts kept in the depot of books purchased and sold to be scrutinised by the auditor and the stock of books &c verified with reference to the stock register. The sale price of the books fixed by the depot to be checked with the invoice price &c. A balance sheet should be prepared annually to ascertain whether the Depôt is working at a profit or loss.

Stationery — The registers maintained to be checked with the object of seeing that all articles received are correctly brought to account and that all articles written off were actually for bonafide public purposes. The stock to be verified with reference to the Stock book.

Government Press — Cash and other Sub-Registers to be checked especially payments to Piece-work Establishment and for contingencies. The stocks of printing

printing materials &c ~~Stock~~ to be verified.

Government Gardens — Cash and other registers to be checked and Stock of Seeds Tools &c verified from Stock Book.

Insurance — The accounts to be checked with reference to Proposals, Policies issued & Premium recovered with reference to Treasury Credits. An annual balance statement to be prepared.

Palace — Cash & Bank ~~Stock of Furniture &c to be verified~~ ~~Register Bills Chq~~ ~~Store~~ and all Cash book to be checked

Payments home
Government House — Stock of wines &c to be verified.
Leave Abs[illegible] verified

For the carrying out of the above it is suggested that one ~~Superintendent Accountants~~ Rs. 70/- to Rs. 150/- ~~be entertained,~~ ~~who shall be supervised by Gazetted officer~~

+ one Asst Grade
a.c.ed on 30-65

Bangalore
Inspn Manufactures } 3 months
Inspn Palaces &c } 15 days
Inspn at Bangalore
Accts Duties } 1 month
For Examination of Accts
& Cash Books &
Stamps } 7 months
Examining Accts
Printing Accts 1½ months
Stores 1 month
Cash & Stamps 15 days
Stock & Stamps 1½ months
+ Palaces

Miscellaneous ½ month
Gardens & Seeds 3 months

1 Inspn Furniture Polishing & Repairs 1 month
17 months

1

Inspecting Auditor

~~First Class~~ Pay 100 - 150 Cus.

~~Duties~~ Journals & Ledgers in Office

(1) Inspect Municipal ~~Boroughs~~ Districts - Municipal Boroughs & Local Boards & Port Sanitary Authorities

(2) Auditing Accts

(3) Forest Accts

(4) Statistics, Local Taxation, Insurance &c

2nd Grade Asst Examiner

(1) Helps Examiner in Office, Shipping Charter Parties & Mortgages, Measurement & Registration Accts

(2) Goods Duties &c

(3) Local Inspection in the Districts -

Has a question arisen as to the Judicial Duties of the Auditor as also between the Duties of the Auditor in the Districts

Pay of Examiners & the duties in relation to the same examined in auditing the accts

(14)

Recueil
de
Quittances
Anciennes

Volume 1

2/1

(3)

Memo shewing the accounts which are to be audited by the outside Audit Dept. of the Comptroller's office

Judicial — Jails — (1) Examine the Cash account and other subsidiary registers
(2) The Diet sheets and other sundry charges incurred on account of Prisoners to be verified with the Contractors accounts and the Prisoners register.
(3) The Jail manufacture accounts to be checked in detail as also the Stock account.

Courts — Judicial Deposits and Fees, Fines &c registers

Medical — Medical store accounts including stock ~~Registers~~ &c

Municipal Funds — The accounts are regularly audited by the Comptroller's office from July/92. The auditor has simply to see that the registers &c are properly kept.

District Fund — Do. — Do — by the Comptroller and the Examiner's office, but the accounts maintained in the Deputy Commr's office require general examination.

~~Forest including Khedda~~ — The cash account relating to

to expenditure to be checked, especially with the Disbursers accounts. The balances shewn in the monthly accounts rendered to the Comptroller's office to be verified with the latter accounts. Besides these, the Registers kept of revenue, realized the timber and other produce collected sold &c and the stock accounts will be audited.

Military

Bhanda Fund— The cash account of the Fund to be checked. The auditor to see (1) that the amount specified in the statement of recoveries rendered to the Comptroller has been correctly calculated (2) that all payments are vouched, and are in accordance with the rules. If any amount belonging the fund has been utilized for any other purpose than that for which it is intended, such charges should be covered by the special sanction of Govt.

Silladar Stable Fund
Barr Lines Repair Fund } — The monthly recoveries shewn in the statement rendered to the Comptroller's office to be verified with the Registers kept for the purpose.

The charges on account of construction and repairs have to be checked with rates &c. Each work must be

be supported by a completion report. Further all payments are incurred in the interest of the Fund.

Manure Fund— The entries in the Cash Book relating to receipts to be checked arithmetically seeing at the same time that all payments are vouched and incurred for the benefit of the members of the Force.

Stallion Fund— The amounts drawn from Treasury and spent on account of Stallion will be checked.

Kunigal Farm Expense— The sums drawn from Treasury and spent and the proceeds of the Farm as also the stock account will be examined.

Equipment account— The credits to this account are received on bills audited by the Comptroller's office. The debits are the value of clothing supplied to the members of the military force and other Govt. officials. The balance represents the value of stock in stores which has to be verified. Further the accounts of clothing issued to the Silladars and Depoys and other Govt. officials on credit has to be checked.

The Regimental accounts should be checked by a responsible official of the

the Deputy Comm^rs office and the result reported to this office. For the purpose of the audit the muster of a Regiment may be made by the Deputy Comm^r or one of his Assistants and a report sent in duplicate one to the Military Secretary and the other to the Comptroller's office.

Book depôt Account— The accounts kept in the depôt of books purchased and sold to be scrutinized by the auditor and the stock of books &c verified with reference to the stock register. The sale price of the books fixed by the depôt to be checked with the Invoice price &c. A balance sheet should be prepared annually to ascertain whether the depôt is working at a profit or loss.

Stationery — The registers maintained to be checked with the object of seeing that all articles received are correctly brought to account and that all articles written off were actually for bona fide public purposes. The stock to be verified with reference to the Stock book.

Government Press— Cash and other Sub-Registers to be checked, especially payments to Piece-work Establishments and for contingencies. The stock of printing materials &c to be verified.

Government Gardens — Cash and other registers to be checked and stock of seeds Tools &c verified from Stock Book.

Insurance — The accounts to be checked with reference to Proposals, Policies issued & Premium recovered with reference to Treasury Credits. An annual balance statement to be prepared.

Palace — Examine cash and other registers and see that all payments have been duly vouched.

Government House — Cash book to be checked. Stock of wines &c to be verified.

For the carrying out of the above it is suggested that one Inspecting Auditor on pay Rs: 100 rising to Rs: 150 and one 2nd Grade Accountant on Rs: 50 - 65 with Travelling allowance of 2 Rs a day and 4 as a mile for the former and batta of 3/10 of pay and 4 as a mile for the latter may be sanctioned.

Pay of these men to be debited in proportion to the time occupied in auditing the accounts.

H.E. 5-12

E.R. Watson

Section 165
File No 4-93
Serial No 9

(4)

Read:-

(1) Letter No $\frac{329}{19}$ dated 26th July 1893 from the Registrar of the Chief Court of Mysore recommending the appointment of a Travelling auditor to audit the accounts of Courts, Civil and Criminal, and of Jails and Lock ups.

(2) Memorandum of the Comptroller dated 5th September 1893 submitting proposals for the appointment of an Inspecting Auditor and a 2nd grade accountant to carry out outside auditing

---

order.

The Comptroller

No 7205-13 / R.787-92 dt 16-10-93 / 30.

suggests that the ac-
-counts of the Depart-
-ments and Offices noted
below may be regular-
-ly audited by an ins-
-pecting auditor and
an accountant fore-
-head to be employed
in his Office :—

1. Judicial
2. Jails.
3. Medical.
4. Forest.
5. Book Depôt
6. Stationery
7. Govt. Press
8. Govt: Gardens.
9. Govt House.
10. The Palace.
11. Insurance.
12. Municipal Funds.
13. Distt: Funds.
14. The Chanda, Stable and other Funds of the Military Department.

2. The Judges of the Chief Court are of opinion that the auditor

Special
~~auditor~~ deputed to audit
the accounts of Courts
and Jails should be
under the orders of the
Chief Court and the Ins-
-pector General of Pri-
-sons, and that the
pay of the auditor and
~~of any small establish~~
~~-ment allowed him~~
may be met out of
the Savings from the
Process Fees and from
profits from Jail
manufactures The
Govt: concur in this
view. A competent
auditor will, on the
application of the
Chief Judge and Ex-

Ex-officio Inspector General of Prisons, be deputed from the office of the Comptroller to audit the judicial and jail accounts and to submit his report through the Registrar for the orders of the Chief Court and the Inspector General of Prisons. The Comptroller may make temporary arrangements for the transaction of the duties of the auditor in his office and submit a bill for any extra cost that may

may thereby be made
to the Registrar for ad-
-justment
3 The accounts re-
lating to the Munici-
pal, District and
Local Funds are now
regularly audited in
the Comptroller's office
every month by a
special establishment
consisting of 7 hands
sanctioned for the pur-
pose. There is thus no
necessity for any fur-
ther audit of those
accounts
4 The Insurance
Fund accounts may
for the present be

audited by the ordi-
-nary establishment
of the Comptroller's
Office.

5. The Heads of the
other departments
referred to above will
be requested to state
what arrangements are
now made for the
auditing & the ac-
-counts relating to
their departments
and what modifica-
-tions, if any, the existing system
would recommend in
the case of

Chief Secretary

To the Comptroller
" Registrar of the Chief Court
" " " Office of Public Instruction
" Senior Surgeon and Sanitary Commr
" Insp. Genl. of Forests & Plantations

The Education Secretary
" Supt. Stationery Dept. & Govt. Press
" Military & H. H. the Maharaja
" Palace Controller

4

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 16th October 1893.

READ :—

(1) Letter No. 329—19, dated 26th July, 1893, from the Registrar of the Chief Court of Mysore, recommending the appointment of a Travelling auditor to audit the accounts of the Courts Civil and Criminal, and of Jails and Lock-ups.

(2) Memorandum of the Comptroller, dated 5th September 1893, submitting proposals for the appointment of an Inspecting auditor and a 2nd grade accountant to carry out outside auditing.

No. 7205-13—R F. 87-92, DATED, 16TH OCTOBER 1893.

ORDER THEREON.—The Comptroller suggests that the accounts of the Departments and offices noted below be regularly audited by an Inspecting auditor and an accountant to be employed in his office.—

1. Judicial.
2. Jails.
3. Medical.
4. Forest.
5. Book Depôt
6. Stationery.
7. Government Press.
8. Government Gardens.
9. Government House.
10. The Palace.
11. Insurance.
12. Municipal Funds.
13. District Funds.
14. The Chanda Stable and other Funds of the Military Department.

2. The Judges of the Chief Court are of opinion that the official deputed to audit the accounts of Courts and Jails should be under the orders of the Chief Court and the Inspector General of Prisons, and that the pay of the auditor may be met out of the savings from the Process Fees and from profits from Jail manufactures. The Government concur in this view. A competent auditor will, on the application of the Chief Judge and *Ex-officio* Inspector General of Prisons, be deputed from the office of the Comptroller to audit the Judicial and Jail accounts and to submit his report through the Registrar for the orders of the Chief Court and the Inspector General of Prisons. The Comptroller may make temporary arrangements for the transaction of the duties of the auditor in his office and submit a bill for any extra cost that may thereby be incurred to the Registrar for adjustment.

3. The accounts relating to the Municipal, District and Local Funds are now regularly audited in the Comptroller's office every month; by a special Establishment consisting of 7 hands sanctioned for the purpose. There is thus no necessity for any further audit of those accounts.

4. The Insurance Fund accounts may, for the present be audited by the ordinary Establishment of the Comptroller's Office.

5. The Heads of the other Departments referred to above will be requested to state what arrangements are now made for auditing the accounts relating to their Departments and what modifications of the existing system they would recommend.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller, Mysore Government.
The Registrar of the Chief Court.
The do Office of the Inspector General of Prisons.
The Senior Surgeon and Sanitary Commissioner.
The Inspector General of Forests and Plantations.
The Education Secretary.
The Superintendent, Stationery Depôt and Government Press.
The Military Secretary to H. H. the Maharaja.
The Palace Controller.

Exd.—A.N.S.

1893.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 16*th October* 1893.

No. 7205-13.
R. F. 87-92.

Sanctioning the recommendation of the Judges of the Chief Corut for the appointment of an auditor to audit the Judicial and Jail accounts and requesting the Heads of certain Departments to state what modifications they would propose in the existing system.

Mysore Govt. C. Press, Bangalore.—6-11-93.—150.